

BIG MOUNTAIN FIRE DISTRICT (BMFD) BOARD OF TRUSTEES

MEETING MINUTES FEBRUARY 13, 2019

CALL TO ORDER: 3:00 pm

ROLL CALL: Board members Paul Okerberg, Jay Johnston, Phil Waddell, Jerry Meislik, Paul Silverman; Firefighters Kevin Wise (Acting Chief), Cameron Bradley, Wayne Perry; Myra Appel, CPA; Tracy Armstrong, Bookkeeper

APPROVAL OF MINUTES: Motion to approve minutes of December 5, 2018 Board meeting was made by Jerry Meislik and seconded by Jay Johnston. Motion passed unanimously.

FIREFIGHTER REPORT:

- Chief Ben DeVall and firefighter Kevin Wise attended Flathead County Emergency Medical Technician (EMT) refresher course February 9-10, 2019.
- BMFD responded to an elevator rescue incident and determined that the equipment is different from others at Whitefish Mountain Resort, making elevator movement impossible under certain circumstances. Chief is working with Winter Sports, Inc. (WSI) Maintenance Department to come up with future procedures for rescue in this particular elevator.

- BMFD will be receiving \$11,500.00 in insurance compensation for replacement of the District's 2007 Explorer. A new vehicle has been purchased, and Chief will work on installing the radio, exterior lighting, and new decals.
- BMFD has received a proposal for replacing the District's engine with an Ariel stream model.
- BMFD will have an Insurance Services Organization (ISO) audit on March 12, 2019. Chief has been in contact with the auditor and has begun to gather the required information. ISO audit occurs every three years.
- BMFD will assist Big Mountain Ski Patrol to instruct and test an EMT class.
- There have been two recent deaths at Whitefish Mountain Resort. One deceased individual was found in a vehicle during the early morning hours, and the other suffered an apparent heart attack on the slopes. The latter received cardiopulmonary resuscitation (CPR), and two ski patrollers provided care on the way to the hospital with the BMFD ambulance crew.
- Chief has been attending the monthly Flathead Firesafe Council meetings. There are lots of thinning projects scheduled within the County, and the Community Wildfire Protection Plan update is close to completion.
- Firefighter Colin Cristopolis will be attending the Paramedic Refresher Course February 22-24, 2019.
- Elk Highlands will be thinning its conservation easement area consisting of 78 acres south of the development. Chief has sent a letter of support. There will be a teleconference on the subject February 20, 2019, and Chief will have Ali Ulwelling, DNRC Forestry Assistance and Fire Information Officer, representing him, since he will be out of town.
- Chief was contacted again by Sands Surveying regarding Northern Lights Phase 3. He provided input on ingress/egress for the development.
- The firehouse furnace has been replaced and is working well.

- Chief is planning to meet shortly with Pintler Billing to discuss billing/payment procedures and to determine whether any changes need to be made.

PUBLIC COMMENT: None

TREASURER'S REPORT:

(See following financial statements.)

Big Mountain Fire District
Statement of Net Assets
As of December 31, 2018

Dec 31st, 2018

ASSETS

Current Assets

Checking/Savings

1017213 · County Fund #7213	\$ 242,711.34
1027243 · County Fund #7243 (PR Accrual)	82,452.14
1027248 · County Fund #7248 (Capital A/C)	42,733.83

Total Checking/Savings 367,897.31

Accounts Receivable

122000 · Ambulance Fees Receivable	6,647.43
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Total Accounts Receivable 6,647.43

Other Current Assets

113018 - 2018 Real Estate Taxes Recv	187,825.89
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Total Other Current Assets 187,825.89

Total Current Assets 562,370.63

Fixed Assets

180000 · Investment in Fixed Assets	228,255.42
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Total Fixed Assets 228,255.42

TOTAL ASSETS \$ 790,626.05

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	\$ 1,558.84
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Other Current Liabilities

206130 · Payroll Liabilities	3,326.94
204400 · Current Portion of Loans Pay	5,648.20
215000 · Accrued Vacation/Sick Pay	98,834.05
223000 · Deferred Tax Revenue	187,825.89
Offset to Capital Outlay	1,129.64

Total Other Current Liabilities 296,764.72

Total Current Liabilities 298,323.56

Long Term Liabilities

235405 · TRB Mortgage Loan #62456301	18,282.37
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Total Long Term Liabilities 18,282.37

Total Liabilities \$ 316,605.93

Equity

272000 · Unreserved Retained Earnings	\$ 460,498.71
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Net Income/(Loss)	13,522.69
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Total Equity 474,021.40

TOTAL LIABILITIES & EQUITY \$ 790,626.05

These financial statements have not been audited or reviewed, and no assurance is provided on them.
All disclosures ordinarily included in financial statements prepared in accordance with OCBOA are not included.

Big Mountain Fire District
Statement of Activities - Prev Year Comparison
For the Six Months Ending December 31th, 2018

	Jul - Dec 2018	Jul - Dec 2017	\$ Change
Program and General Revenues:			
310000 - Tax Assessment Revenue	\$ 248,466.36	\$ 260,426.62	\$ 20,635.87
342000 - Public Safety	7,066.89	20,635.87	(13,568.98)
362000 - Insurance Reimbursement	185.00	0.00	185.00
365000 - Contributions and Donations **	13,134.11	19,994.87	(6,860.76)
370000 - Interest Income	2,071.62	1,553.25	518.37
Total Program and General Revenues:	\$ 270,923.98	\$ 302,610.61	\$ (31,686.63)
Expenses:			
420100 - Labor	\$ 211,133.15	\$ 210,854.73	\$ 278.42
420210 - Office Supplies	108.99	624.38	(515.39)
420220 - Operations - General	3,997.92	3,571.84	426.08
420221 - Operations - Ambulance	989.44	1,644.96	(655.52)
420222 - Personal Equipment	0.00	2,169.88	(2,169.88)
420231 - Fuel	1,178.00	1,367.73	(189.73)
420330 - Dues & Subscriptions	0.00	76.50	(76.50)
420350 - Administrative Expense	7,102.01	12,087.66	(4,985.65)
420361 - Building Repairs & Maintenance	25.18	11,739.11	(11,713.93)
420362 - Vehicle Maintenance	604.96	3,325.04	(2,720.08)
420480 - Communications	0.00	683.00	(683.00)
420510 - Health Insurance	17,913.21	18,611.00	(697.79)
420511 - Liability/Property Insurance	4,539.50	4,314.00	225.50
420390 - Taxes	161.46	161.46	0.00
420430 - Personnel Training	458.28	800.24	(341.96)
420340 - Utilities	3,728.11	3,984.07	(255.96)
Total Expenses:	251,940.21	276,015.60	(24,075.39)
Net Revenues	\$ 18,983.77	\$ 26,595.01	\$ (7,611.24)
Other Expenses:			
600610 - Debt Service	\$ 2,824.10	\$ 3,388.92	\$ (564.82)
800810 - Bad Debt Write Offs	2,636.98	6,035.43	(3,398.45)
Total Other Expenses:	5,461.08	9,424.35	(3,963.27)
Change in Net Assets	\$ 13,522.69	\$ 17,170.66	\$ (3,647.97)
 ** Net of Donations and related expenses	 \$ 388.58	 \$ 8,345.67	 \$ (7,957.09)

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Big Mountain Fire District
Labor Detail - Previous Year Comparison
 July-December 2018 and 2017

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	Jul - Dec 2018	Jul - Dec 2017	\$ Change
420100 · Labor & 420900 - FURS			
420121 · HSA Contributions **	\$ 3,500.00	\$ -	\$ 3,500.00
420111 · Salaries and Wages - Permanent	148,983.45	144,919.77	4,063.68
420120 · Overtime - Permanent	21,273.28	21,866.99	(593.71)
420130 · Post-Employment Vac/sick	5,351.40	9,833.39	(4,481.99)
420131 · Holiday Pay	4,577.28	3,884.67	692.61
420141 · MT Unemployment	597.41	426.68	170.73
420142 · Soc Sec/Medicare	2,474.99	2,294.98	180.01
420900 · Employee Retirement (FURS)	21,458.58	20,810.44	648.14
420140 · Worker's Comp	2,916.76	6,817.81	(3,901.05)
Total 420100 · Labor + FURS	<u>\$ 211,133.15</u>	<u>\$ 210,854.73</u>	<u>\$ 278.42</u>
** Timing difference - w/o the HSA	\$ 207,633.15	\$ 210,854.73	\$ (3,221.58)

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Big Mountain Fire District
Budget vs. Actual
For the Six Months Ending December 31st, 2018

	Jul - Dec 2018	(Total 2018-2019 Fiscal Year Budget)		
		Budget	Over/(Under) Budget	% of Budget
Program and General Revenues:				
310000 • Tax Assessment Revenue	\$ 248,466.36	\$ 432,758.00	\$ (184,291.64)	57.42%
330000 • Intergovernmental Revenue	0.00	13,800.00	(13,800.00)	0.0%
342000 • Public Safety	24,300.46	60,000.00	(35,699.54)	40.5%
36200 • Insurance Reimbursement	185.00			
365000 • Contributions and Donations	13,134.11	0.00	13,134.11	100.0%
370000 • Interest Income	2,071.62	1,500.00	571.62	138.11%
Total Program and General Revenues:	\$ 288,157.55	\$ 508,058.00	\$ (219,900.45)	56.72%
Expenses:				
420100 • Labor	\$ 210,095.16	\$ 463,673.00	\$ (253,577.84)	45.31%
420210 • Office Supplies	124.48	500.00	(375.52)	24.9%
420220 • Operations - General	4,080.98	6,000.00	(1,919.02)	68.02%
420221 • Operations - Ambulance	989.44	3,000.00	(2,010.56)	32.98%
420222 • Personal Equipment	0.00	3,000.00	(3,000.00)	0.0%
420231 • Fuel	1,178.00	3,000.00	(1,822.00)	39.27%
420330 • Dues & Subscriptions	0.00	160.00	(160.00)	0.0%
420350 • Administrative Expense	7,102.01	12,500.00	(5,397.99)	56.82%
420361 • Building Repairs & Maintenance	25.18	1,000.00	(974.82)	2.52%
420362 • Vehicle Maintenance	685.58	6,000.00	(5,314.42)	11.43%
420480 • Communications	0.00	200.00	(200.00)	0.0%
420510 • Health Insurance	17,913.21	40,800.00	(22,886.79)	43.91%
420511 • Liability/Property Insurance	4,539.50	8,600.00	(4,060.50)	52.79%
420390 • Taxes	80.73	216.00	(135.27)	37.38%
420430 • Personnel Training	643.28	5,500.00	(4,856.72)	11.7%
420340 • Utilities	3,770.01	8,800.00	(5,029.99)	42.84%
Total Expenses:	251,227.56	562,949.00	(311,721.44)	44.63%
Net Revenues	\$ 36,929.99	\$ (54,891.00)	\$ 91,820.99	(67.28%)
Other Expenses:				
600610 • Debt Service	\$ 2,824.10	6,780.00	(3,955.90)	41.65%
800810 • Bad Debt Write Offs	2,636.98			
Total Other Expenses:	5,461.08	6,780.00	(1,318.92)	80.55%
Change in Net Assets	\$ 31,468.91	\$ (61,671.00)	\$ 93,139.91	(51.03%)

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Motion to approve Treasurer's Report was made by Phil Waddell and seconded by Paul Silverman. Motion passed unanimously.

OLD BUSINESS:

- CPA Myra Appel plans to end her service to BMFD on June 30, 2019, after the budget process is complete. Tracy Armstrong will then fully assume bookkeeper responsibilities after a several-month transition. Tracy performed 99 percent of the current financial statements compilation.
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- Regarding Union negotiations, Cameron Bradley will immediately send a written proposal on contract issues to Chief DeVall and Board Chairman Paul Okerberg for their consideration in advance of full Board deliberation.
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- Promised input from the Worker's Comp auditor on definition of "shift differential" has not yet been received.
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- A new District vehicle has been acquired and is currently being transported from Spokane to Whitefish by Chief DeVall.
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- A formal contract has been signed between BMFD and Praesidium, Inc. to facilitate future new-hire firefighter background checks.
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- The newly-formed Big Mountain Community organization is progressing well and likely will go on-line in advance of the 2019 fire season. A website has been established via HOA Express. The Big Mountain Homeowners Association is the only area HOA not yet participating, but it is hoped they will join the initiative in the near future

NEW BUSINESS: None

EMPLOYEE COMMENT: None

NEXT MEETING: May 8, 2019, 8am

ADJOURNMENT: Motion to adjourn was made by Paul Silverman and seconded by Jay Johnston. Motion passed unanimously, and meeting was adjourned at 4:26pm.